

EXHIBIT A

Wolfshohl Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

<hr/> In re: MOUNTAIN EXPRESS OIL COMPANY, <i>et al.</i> Debtors. <hr/>	§ § § § § § § § §	Chapter 7 (Previously Chapter 11) Case No. 23-90147 (DRJ) (Jointly Administered)
---	---	---

**DECLARATION OF JOSHUA W. WOLFSHOHL IN SUPPORT OF APPLICATION
FOR ENTRY OF AN ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF PORTER HEDGES LLP AS SPECIAL COUNSEL
FOR JANET S. NORTHRUP, IN HER CAPACITY AS CHAPTER 11 TRUSTEE**

I, Joshua W. Wolfshohl, declare as follows:

1. I am a partner in the law firm of Porter Hedges LLP (“PH”). I am admitted in, practicing in, and a member in good standing of the state bar of Texas.
2. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge, information supplied to me by other PH professionals or paraprofessionals, or learned from my review of relevant documents. To the extent any information disclosed herein requires amendment or modification as additional party in interest information becomes available to PH, a supplemental declaration will be submitted to this Court reflecting such amended or modified information.
3. I submit this Declaration in support of the *Application for Entry of an Order Authorizing the Retention and Employment of Porter Hedges LLP as Special Counsel for Janet S. Northrup, in Her Capacity as Chapter 11 Trustee* (the “Application”),¹ as required by Bankruptcy

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

Code sections 327(e) and 329, Bankruptcy Rules 2014(a) and 2016(b), Bankruptcy Local Rules 2014-1(a) and 2016-1, and the U.S. Trustee Guidelines.

QUALIFICATION OF PROFESSIONALS

4. On August 17, 2023, the Trustee retained PH to represent her in connection with the sale and wind down of the Debtors, for assistance in general corporate matters with respect to the Debtors, and other matters as the Trustee requests. PH is familiar with the Debtors' business affairs and became aware of many of the potential legal issues that might arise in the context of the Chapter 11 Cases prior to their conversion.

5. The Trustee selected PH as her special counsel based upon, among other things, PH's recognized expertise in the field of business reorganizations, restructurings, asset sales, and liquidations. PH possesses extensive experience and knowledge practicing before bankruptcy courts in, amongst other things, large and complex chapter 11 cases and in chapter 11 and chapter 7 trustee representation, including many cases before this Court.

6. Due to PH's experience and knowledge in the field of business reorganizations, sales and liquidations under chapter 11 of the Bankruptcy Code, I believe that PH is well qualified to act on the Trustee's behalf on the matters within the scope of its retention. The retention of PH, contributed greatly to the efficient administration of the estates during the Chapter 11 Cases, thereby minimizing expense to the estates and facilitating the progress of the Chapter 11 Cases prior to conversion. Accordingly, subject to this Court's approval of the Application, PH agreed to perform the services requested by the Trustee as set forth herein.

SERVICES TO BE PROVIDED

7. It is my understanding that the Trustee believes the employment of PH as special counsel is necessary and that the services to be rendered by PH within its assigned areas of responsibility will include, but are not limited to, assisting the Trustee with the sale process for the

Debtors' assets, the wind down of the Debtors' businesses, general corporate matters, and other matters as the Trustee requests.

8. PH monitored carefully the efforts of all other professionals the Trustee retained in the Chapter 11 Cases and coordinated with such professionals to clearly delineate their respective duties in order to prevent duplication of effort, whenever possible.

NO ADVERSE INTEREST

9. PH and certain of its partners, counsel, and associates may have in the past represented, may currently represent, and likely in the future will represent parties in interest in the Chapter 11 Cases. Except as set forth below, all such representations have been in matters unrelated to the Chapter 11 Cases. PH has searched its electronic database for its connections to the entities listed on **Appendix 1** hereto (the "Potential Parties-in-Interest").² The information listed on **Appendix 1** may change during the pendency of the Chapter 11 Cases. PH will update this Declaration, as described below, when PH becomes aware of new material information.

10. PH entered the names of the Potential Parties-in-Interest into a computer database containing the names of all clients and conflict information concerning such clients of PH. This inquiry revealed that certain of the Potential Parties-in-Interest are current, or were former, PH clients. Attached as **Appendix 2** to this Declaration is a list of Potential Parties-in-Interest that are current or former clients of PH. PH's investigation and research of the Potential Parties-in-Interest has not been able to eliminate the possibility that Potential Parties-in-Interest other than those listed on **Appendix 2** may be current or former clients of PH because: (a) the names of the Potential Parties-in-Interest are similar to, but not identical to, current or former PH clients; or (b) the names of the Potential Parties-in-Interest are common names that appeared on our conflict search results,

² The names of the entities on the list of Potential Parties-in-Interest were provided by the Trustee to PH for purposes of a conflict check only and should not be relied upon by any party as a list of creditors or for any other purpose.

but do not appear to be the same individuals or entities that are parties in interest herein. Through the information generated from this computer inquiry, and through follow-up inquiries with PH attorneys as necessary, it was determined that, except as may be described below, the representation of the Potential Parties-in-Interest disclosed on **Appendix 2** hereto concerned matters in which such clients were not adverse to the Trustee or the Debtors' estates.

11. None of the parties listed on **Appendix 2** represented more than 1% of PH's total client billings for the period from July 31, 2022 through July 31, 2023.

12. Based on the conflicts search conducted to date and described herein, to the best of my knowledge, neither PH, nor any partner, counsel, or associate thereof, insofar as I have been able to ascertain, have any connection with the Trustee, the Debtors, their creditors, or any other parties in interest, the U.S. Trustee, or any person employed in the office of the U.S. Trustee, except as disclosed or otherwise described herein.

13. PH will periodically review its files during the pendency of these Bankruptcy Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, PH will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a). In that regard, PH intends to disclose clients in the capacity that they first appear in a conflicts search. For example, if a client has already been disclosed in this Declaration in one capacity (*i.e.*, as a bank), and the client appears in a subsequent conflicts search in a different capacity (*i.e.*, as a lessor), then PH does not intend to disclose the same client again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

14. As of the Petition Date, I am not aware of any PH attorneys that own any equity securities issued by the Debtors or any note or other debt instrument issued by the Debtors.

15. Except as set forth herein, and based upon the information available to me, neither I, PH, nor any partner or associate thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Trustee or the Debtors' estates in the matters upon which PH is to be employed in the Chapter 11 Cases. PH has no connection to the Debtors, their creditors, or their related parties except as may be disclosed in this Declaration (as supplemented from time to time). The proposed engagement of PH is not prohibited by or improper under Bankruptcy Rule 5002(a).

SPECIFIC DISCLOSURES

16. As specifically set forth below and in the attached appendices, PH represents or has represented certain of the Debtors' creditors, or other Potential Parties-in-Interest in matters unrelated to the Debtors (except as set forth below), or the Chapter 11 Cases. Moreover, pursuant to Bankruptcy Code Section 327(e), PH is not disqualified from acting as the Trustee's special counsel merely because it represents or has represented the Debtors' creditors, equity sponsors, professionals or other Potential Parties-in-Interest in matters unrelated to the Debtors, or the Chapter 11 Cases. I do not believe that PH's current and prior representations described herein constitute interests adverse to the Debtors or their estates with respect to the matter on which PH is to be employed.

A. Relationships with Creditors

17. PH currently represents, or has represented, entities or affiliates of entities that may have direct or indirect claims or interests against one or more of the Debtors that are listed on the attached **Appendix 2**. Except as specifically set forth below, PH's ongoing representation of the Appendix 2 entities do not involve or relate to the Debtors or these cases. The determination of

whether a client is a “former client” is based on the date of the last activity in the Firm’s billing software system being five (5) or more years prior to the Petition Date herein, or the engagement of that client having been concluded or terminated. The designation of a former client may not foreclose a continuing attorney-client privilege.

18. John F. Higgins, a partner of PH, serves as local counsel for Blue Owl Real Estate Capital LLC f/k/a Oak Street Real Estate Capital LLC (“Blue Owl”), one of the Debtors’ landlords in the Bankruptcy Cases. An ethical wall has been set up between Mr. Higgins and the attorneys representing the Trustee, such that no individual assigned to the Trustee’s file has access to information or documents with respect to Blue Owl and vice versa. No discussions of the cases will occur in the presence of screened attorneys. PH will not represent the Trustee in any matters directly adverse to Blue Owl by or on behalf of the Trustee and/or the Debtors’ bankruptcy estates. If it becomes necessary or appropriate to take a position adverse to Blue Owl, such claim shall be pursued by separate counsel.

19. In addition, PH represented First Horizon Bank, f/k/a IberiaBank, a division of First Horizon Bank (the “First Horizon” or the “DIP Agent”), in a prepetition loan transaction between Mountain Express Oil Company (“MEX”), other Debtors as guarantors, certain prepetition lenders, and First Horizon as administrative agent. Pursuant to the *Final Order Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, 364, and 507, Bankruptcy Rules 2002, 4001, 6004, and 9014, and local rule 4001-1 (I) Authorizing the Debtors to Use Cash Collateral and Obtain Post-Petition Financing, (II) Granting Liens and Providing Super-Priority Administrative Expense Status, (III) Granting Adequate Protection, and (IV) Granting Related Relief* [Dkt. No. 332] (the “Final DIP”

Order”), all Prepetition Obligations³ were rolled up into the DIP Loans. *See* Final DIP Order, ¶ ii. PH has had no involvement in these Chapter 11 Cases on behalf of the DIP Agent or any DIP Lender. PH continues to represent First Horizon in other matters wholly unrelated to these Bankruptcy Cases. Pursuant to a conflicts waiver between PH and First Horizon, PH will not represent the Trustee in the assertion of any affirmative claims against First Horizon by or on behalf of the Trustee and/or the Debtors’ bankruptcy estates. This includes actions to determine the extent, validity or enforceability of claims or liens, or avoidance actions under the Bankruptcy Code. If it becomes necessary or appropriate to assert any such affirmative claim against First Horizon, such claim shall be pursued by separate counsel.

20. Lastly, PH currently represents JF Petroleum Group, JF Acquisitions, and 2155 Buford Dam LLC, which may be potential creditors of the Debtors.

21. In light of the First Horizon conflicts waiver and the precautions with respect to Blue Owl, I do not believe that PH’s past or current representation of these creditors in the matters specifically disclosed herein, in matters unrelated to the Debtors, or the Chapter 11 Cases qualify as interests or representations adverse to the Debtors or their estates with respect to the matters on which PH is to be employed.

PH’S RATES AND BILLING PRACTICES

24. PH intends to charge the Trustee for services rendered in the Chapter 11 Cases at PH’s normal hourly rates in effect at the time the services are provided. PH operates in a complicated, national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm’s expertise, performance, reputation, the nature of the work involved, and other factors. Because the sub-

³ Capitalized words used but not otherwise defined in this paragraph have the meaning ascribed to them in the Final DIP Order.

markets for legal services are fragmented and are affected by a variety of individualized and interdependent factors, PH does not have one rate that applies to an individual biller for all matters for all clients. PH's rates for an individual biller may vary as a function of the type of matter, geographic factors, the nature of certain long-term client relationships, and various other factors.

25. PH's hourly rates are set at a level designed to compensate PH fairly for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions (which adjustments will be reflected in the first PH fee application following such adjustments) and are consistent with the rates charged elsewhere. In particular, PH hourly rates for matters related to the Chapter 11 Cases range as follows:

<u>Category of Service Provider</u>	<u>Low/High</u>
Partners	\$500/\$1,000
Of Counsel	\$475/\$900
Associates/Staff Attorneys	\$395/\$775
Paralegals	\$300/\$445

26. Additionally, it is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case, subject to any modification to such policies that PH may be required to make to comply with the applicable general orders of this Court and the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective November 1, 2013 (collectively, the "Fee Guidelines"), sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any further order of the Court. These charges and disbursements include (without limitation) costs for photocopying, electronic data management services, including scanning and document imaging, travel, travel-related expenses,

business meals, computerized research, messengers, couriers, postage, witness fees, and other fees related to trials and hearings. PH professionals may also charge overtime meals and overtime transportation to the Trustee consistent with prepetition practices. The Firm will charge the Trustee for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients. The Firm believes that it is fairer to charge these expenses to the clients incurring them rather than to increase the hourly rates and spread the expenses among all clients.

27. The Application requests approval of the retention of PH on rates, terms, and conditions consistent with what PH charges bankruptcy clients. Subject to these terms and conditions, PH will file a final fee application with the Court for allowance of compensation for professional services rendered and reimbursement of expenses incurred in the Chapter 11 Cases in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any orders entered in the Chapter 11 Cases governing professional compensation and reimbursement for services rendered and charges and disbursements incurred. Such applications will constitute a request for interim payment against PH's reasonable fees and expenses to be determined at the conclusion of the Chapter 11 Cases.

28. Other than the periodic adjustments described above, PH's hourly rates and financial terms of the prepetition engagement are consistent with the hourly rates and financial terms of the engagement proposed herein. These hourly rates are consistent with the rates that PH charges other comparable chapter 11 clients, regardless of the jurisdiction in which the chapter 11 case is filed. PH and the Trustee have not agreed to any variations from, or alternatives to, PH's standard billing arrangements for this engagement.

29. PH intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with the Chapter 11 Cases,

subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court.

30. All billing records filed in support of fee applications will use an open and searchable LEDES or other electronic data format. Billing records will use the U.S. Trustee's standard project categories. All billings will be recorded in increments of 0.1 of an hour.

31. The Trustee has reviewed and approved PH's standard rate structure as set forth herein and determined that it is appropriate and is not significantly different from (a) the rates that PH charges for other bankruptcy representations or (b) the rates of other comparably skilled professionals. PH and the Trustee have not agreed to any variations from, or alternatives to, PH's standard billing arrangements for this engagement.

32. No promises have been received by PH, or any partner, counsel, or associate thereof, as to payment or compensation in connection with the Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Bankruptcy Local Rules. Except for sharing arrangements among PH, its affiliated law practice entities, and their respective members, in accordance with section 329 of the Bankruptcy Code and Bankruptcy Rule 2016(b), PH has not entered into any agreements, express or implied, with any other party in interest, including the Trustee, the Debtors, any creditor, or any attorney for such party in interest in the Chapter 11 Cases for (a) the purpose of sharing or fixing fees or other compensation to be paid to any such party in interest or its attorneys for services rendered in connection therewith, (b) payment of such compensation from the assets of the estates in excess of the compensation allowed by this Court pursuant to the applicable provisions of the Bankruptcy Code, or (c) payment of

compensation in connection with the Chapter 11 Cases other than in accordance with the applicable provisions of the Bankruptcy Code.

33. The foregoing constitutes the statement of PH pursuant to Bankruptcy Code Sections 327(e) and 330, Bankruptcy Rules 2014(a) and 2016(b), and Bankruptcy Local Rules 2014-1 and 2016-1.

Pursuant to 28 U.S.C. § 1746, to the best of my knowledge, information and belief, and after reasonable inquiry, I declare under penalty of perjury that the foregoing is true and correct.

Dated: September 1, 2023
Houston, Texas

/s/ Joshua W. Wolfshohl
Joshua W. Wolfshohl

APPENDIX 1

Potential Parties in Interest

Potential Parties in Interest

Category	Name	Date Added
Debtor & Non-Debtor Affiliates	1200 Wego LLC	8/22/2023
Debtor & Non-Debtor Affiliates	1227 Veterans, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	1308 Jefferson Davis LLC	8/22/2023
Debtor & Non-Debtor Affiliates	13289 Old Hammond Highway LLC	8/22/2023
Debtor & Non-Debtor Affiliates	1600 Manhattan Blvd, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	2601 Gen. Degaulle LLC	8/22/2023
Debtor & Non-Debtor Affiliates	2698 Barataria Blvd LLC	8/22/2023
Debtor & Non-Debtor Affiliates	2701 Canal Street LLC	8/22/2023
Debtor & Non-Debtor Affiliates	2850 Belle Chasse Hwy LLC	8/22/2023
Debtor & Non-Debtor Affiliates	300 Lee Drive LLC	8/22/2023
Debtor & Non-Debtor Affiliates	3049 Loyola Drive L.L.C.	8/22/2023
Debtor & Non-Debtor Affiliates	4 Court Solutions	8/22/2023
Debtor & Non-Debtor Affiliates	4115 Airline Hwy, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	4408 S. I-10 Service Road LLC	8/22/2023
Debtor & Non-Debtor Affiliates	4520 Jefferson Highway LLC	8/22/2023
Debtor & Non-Debtor Affiliates	4662 GDD LLC	8/22/2023
Debtor & Non-Debtor Affiliates	4915 Westbank Expwy LLC	8/22/2023
Debtor & Non-Debtor Affiliates	4940 Groom Road, L.L.C.	8/22/2023
Debtor & Non-Debtor Affiliates	5310 Flannery Road, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	798 Jean Lafitte, L.L.C.	8/22/2023
Debtor & Non-Debtor Affiliates	8692 River Road, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	9410 Greenwell Springs, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Adelphi Transport, LLC	8/22/2023

Category	Name	Date Added
Debtor & Non-Debtor Affiliates	Alabama Terminal Property, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Avondale Brothers No 128 LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Avondale Investments, L.L.C.	8/22/2023
Debtor & Non-Debtor Affiliates	B&T Petroleum LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Brothers Belle Chasse, L.L.C.	8/22/2023
Debtor & Non-Debtor Affiliates	Brothers Carol Sue, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Brothers Expressway, Inc.	8/22/2023
Debtor & Non-Debtor Affiliates	Brothers I-10 Service Road, Inc.	8/22/2023
Debtor & Non-Debtor Affiliates	Brothers Petroleum, L.L.C.	8/22/2023
Debtor & Non-Debtor Affiliates	Brothers Stonebridge, Inc.	8/22/2023
Debtor & Non-Debtor Affiliates	Brothers Terry Parkway, Inc.	8/22/2023
Debtor & Non-Debtor Affiliates	Consolidated HR Services LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Crowder Brothers, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Exxon General Degaulle, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Gause Operation, L.L.C.	8/22/2023
Debtor & Non-Debtor Affiliates	Jamie Boulevard, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Lapalco Brothers No. 125, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Madison Auto Truck Plaza and Lucky Dollar Casino, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels NE LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels NE-IL LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels NE-IN LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels NE-KY LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels NE-NJ LLC	8/22/2023

Category	Name	Date Added
Debtor & Non-Debtor Affiliates	MEX Fuels NE-NY LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels NE-OH LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels NW LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels NW-IA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels NW-MO LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels SE LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels SE-GA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels SE-MS LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels SE-TN LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels SW LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels SW-LA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX Fuels SW-OK LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX North Alabama, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE Holdings LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NE LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NE-IN LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NE-NJ LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NE-NY LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NE-NY-LI LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NE-OH LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NE-PA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NW LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NW-IA	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NW-KS LLC	8/22/2023

Category	Name	Date Added
Debtor & Non-Debtor Affiliates	MEX RE-NW-MN	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NW-MO	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NW-ND LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-NW-WI LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SE LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SE-AL LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SE-FL-LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SE-GA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SE-MS LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SE-NC LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SW LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SW-AR LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SW-LA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SW-OK LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX RE-SW-TX LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX-RE-SE-SC-LLC	8/22/2023
Debtor & Non-Debtor Affiliates	MEX-RE-SE-TN LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Mississippi MEX Company, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Mountain Express Baking and Coffee Co.	8/22/2023
Debtor & Non-Debtor Affiliates	Mountain Express Ethanol Company	8/22/2023
Debtor & Non-Debtor Affiliates	Mountain Express Oil Company	8/22/2023
Debtor & Non-Debtor Affiliates	Mountain Express Oil Company Southeast, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Newton Brothers, Inc.	8/22/2023
Debtor & Non-Debtor Affiliates	South Claiborne Operation LLC	8/22/2023

Category	Name	Date Added
Debtor & Non-Debtor Affiliates	Spartan Tank Management LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Star Mountain Express, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Texas MEX Limited Company, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	Webster P II L.L.C.	8/22/2023
Debtor & Non-Debtor Affiliates	WebsterP L.L.C.	8/22/2023
Debtor & Non-Debtor Affiliates	West Hill Ranch Group LLC	8/22/2023
Debtor & Non-Debtor Affiliates	West Hill Ranch Investors, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG Retail Ops LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-NE LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-NE-PA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-NW LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-NW-IA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-NW-KS LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-NW-MO LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-NW-ND LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-NW-WY LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-SE LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-SE-AL LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-SE-SC LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-SW LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-SW LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-SW-AR LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG TC-SW-LA LLC	8/22/2023

Category	Name	Date Added
Debtor & Non-Debtor Affiliates	WHRG-LA, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRG-LA2, LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NE LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NE-NY LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NE-NY-LI LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NE-PA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NW LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NW-IA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NW-IA-WIA LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NW-MI LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NW-MO LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NW-MO-NMO LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NW-WI LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS NW-WI-NWI LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SE LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SE-AL-NORTH LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SE-SC LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SE-TN LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SE-TN-WTN LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SW LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SW-AR LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SW-AR-NWAR LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SW-OK LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SW-OK-OKC LLC	8/22/2023

Category	Name	Date Added
Debtor & Non-Debtor Affiliates	WHRGOPS SW-TX LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SW-TX-DALLAS LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGOPS SW-TX-STX LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGROPS NW-KS LCC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGROPS SE-MS LLC	8/22/2023
Debtor & Non-Debtor Affiliates	WHRGROPS SE-MS-JACKSON LLC	8/22/2023
Directors & Officers	Craig Barbarosh	8/22/2023
Directors & Officers	Lamar Frady	8/22/2023
Directors & Officers	Lawrence Perkins	8/22/2023
Directors & Officers	Turjo Wadud	8/22/2023
Interested Party	GPM Investments, LLC	8/22/2023
Interested Party	Lalani Petroleum LLC	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Chief Judge Eduardo V. Rodriguez	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Judge Christopher M. Lopez	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Judge David R. Jones	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Judge Jeffrey P. Norman	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Judge Marvin Isgur	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Alethea Caluza	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Alicia Barcomb	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Brian Henault	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Christopher R. Travis	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Christy Simmons	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Clarissa Waxton	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Glenn Otto	8/22/2023

Category	Name	Date Added
Judges & Office of US Trustee S.D. Tex.	Gwen Smith	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Ha Nguyen	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Hector Duran	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Ivette Gerhard	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Jana Whitworth	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Jayson B. Ruff	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Linda Motton	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Luci Johnson-Davis	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Millie Aponte Sall	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Samantha Chilton	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Stephen Statham	8/22/2023
Judges & Office of US Trustee S.D. Tex.	Yasmine Rivera	8/22/2023
Lender	Bank of Hope	8/22/2023
Lender	Blue Owl Real Estate Capital, LLC f/k/a Oak Street Real Estate Capital, LLC	8/22/2023
Lender	Cadence Bank, N.A.	8/22/2023
Lender	Cadence Bank, N.A.	8/22/2023
Lender	First Horizon Bank	8/22/2023
Lender	Hancock Whitney Bank	8/22/2023
Lender	IBERIABANK, a division of First Horizon Bank	8/22/2023
Lender	Oak Street	8/22/2023
Lender	Pinnacle Bank	8/22/2023
Lender	South State Bank	8/22/2023
Lender	Synovus Bank	8/22/2023
Lender	United Community Bank	8/22/2023

Category	Name	Date Added
Litigation	Aaron Palmer	8/22/2023
Litigation	AFN ABSPROP001 LLC c/o BYBEE & TIBBALS, LLC	8/22/2023
Litigation	AFN ABSPROP001 LLC c/o Daniel Coker Horton & Bell, P.A.	8/22/2023
Litigation	AFN ABSPROP001 LLC c/o GREENBERG TRAURIG, LLP	8/22/2023
Litigation	AFN ABSPROP001 LLC c/o Mitchell, Williams, Selig, Gates & Woodyard, P.L.L.C	8/22/2023
Litigation	Anderson O'Neal, LLC	8/22/2023
Litigation	Aron Palmer	8/22/2023
Litigation	Azhar M. Chaudhary	8/22/2023
Litigation	Douglas E. Berger	8/22/2023
Litigation	Freeman Mathis & Gary LLP	8/22/2023
Litigation	Freeway Stores OK LLC c/o McAfee & Taft	8/22/2023
Litigation	Gary Freed	8/22/2023
Litigation	Hegel Laurent, Esq.	8/22/2023
Litigation	Joseph V. Dirosa, Jr.	8/22/2023
Litigation	Joshua S. Berger	8/22/2023
Litigation	Law Offices of James Scott Farrin	8/22/2023
Litigation	Richard A. Tonry, II	8/22/2023
Ordinary Course Professional	Accel IP Law, PLLC	8/22/2023
Ordinary Course Professional	Allison U. Rovira, Attorney at Law	8/22/2023
Ordinary Course Professional	Bondurant Mixson & Elmore LLP	8/22/2023
Ordinary Course Professional	Burkhalter Law	8/22/2023
Ordinary Course Professional	Canero Lammers Fadul Acevedo, PLLC	8/22/2023
Ordinary Course Professional	Clifton, Larson, Allen, LLP	8/22/2023
Ordinary Course Professional	Confiance Business Solutions, Inc	8/22/2023

Category	Name	Date Added
Ordinary Course Professional	Crowley Fleck	8/22/2023
Ordinary Course Professional	David M. DeClement, Esq., Attorney at Law	8/22/2023
Ordinary Course Professional	GableGotwals	8/22/2023
Ordinary Course Professional	HooverSlovacek LLP	8/22/2023
Ordinary Course Professional	James T. Johnston, Jr., LLC	8/22/2023
Ordinary Course Professional	Leonard L. Levenson & Associates	8/22/2023
Ordinary Course Professional	McCormick Landry Munoz, PLLC	8/22/2023
Ordinary Course Professional	Nichols, Cauley & Associates, LLC	8/22/2023
Ordinary Course Professional	Parker Poe Adams & Bernstein, LLP	8/22/2023
Ordinary Course Professional	Robison, Curphey & O'Connell	8/22/2023
Ordinary Course Professional	Speedy Inventory, LLC	8/22/2023
Ordinary Course Professional	Wimberley, Lawson, Steckel, Schneider	8/22/2023
Ordinary Course Professional	Young Moore and Henderson, P.A.	8/22/2023
Professionals	BDO USA LLP	8/22/2023
Professionals	Allen & Overy	8/22/2023
Professionals	Alvarez and Marsal	8/22/2023
Professionals	Grant Thornton	8/22/2023
Professionals	Greenberg Traurig	8/22/2023
Professionals	Kirkland & Ellis LLP	8/22/2023
Professionals	Pachulski Stang Ziehl & Jones LLP	8/22/2023
Professionals	Raymond James & Associates, Inc.	8/22/2023
Secured Parties	BancorpSouth Bank	8/22/2023
Secured Parties	BB&T Commercial Equipment Capital	8/22/2023
Secured Parties	Cary Oil Co., Inc.	8/22/2023

Category	Name	Date Added
Secured Parties	CT Corporation System, Representative	8/22/2023
Secured Parties	ExxonMobil Corp.	8/22/2023
Secured Parties	First Commonwealth Equipment Finance	8/22/2023
Secured Parties	Hancock Whitney Bank	8/22/2023
Secured Parties	IberiaBank, as Administrative Agent	8/22/2023
Secured Parties	Navitas Credit Corp.	8/22/2023
Secured Parties	NEPA Trading & Investments, LLC	8/22/2023
Secured Parties	Sinclair Oil LLC	8/22/2023
Secured Parties	Sumitomo Mitsui Finance and Leasing Co., Ltd.	8/22/2023
Secured Parties	TCF National Bank	8/22/2023
Secured Parties	United Community Bank	8/22/2023
Senior Management	Dustin Martin	8/22/2023
Senior Management	Dennis Kirk	8/22/2023
Senior Management	Brandon Frampton	8/22/2023
Senior Management	Douglas Blankenship	8/22/2023
Senior Management	Neil Lansing	8/22/2023
Senior Management	Daniel Turcot	8/22/2023
Senior Management	Audra Stevens	8/22/2023
Senior Management	Raven Cain	8/22/2023
Top Unsecured Creditor	Andrews Distributing Company	8/22/2023
Top Unsecured Creditor	Anthem Blue Cross Blue Shield	8/22/2023
Top Unsecured Creditor	ARG 1 CBHGNJ001, LLC et al	8/22/2023
Top Unsecured Creditor	CBE, Inc	8/22/2023
Top Unsecured Creditor	Chevron	8/22/2023

Category	Name	Date Added
Top Unsecured Creditor	Coca-Cola Bottling Co.	8/22/2023
Top Unsecured Creditor	Core-Mark AR	8/22/2023
Top Unsecured Creditor	Crescent Crown Distributing	8/22/2023
Top Unsecured Creditor	Cross Oil Refining & Marketing	8/22/2023
Top Unsecured Creditor	DAS Distributors TC	8/22/2023
Top Unsecured Creditor	ENTERGY	8/22/2023
Top Unsecured Creditor	Exxon Mobil	8/22/2023
Top Unsecured Creditor	Federated Insurance	8/22/2023
Top Unsecured Creditor	Flying J-Saratoga-Pilot	8/22/2023
Top Unsecured Creditor	Frito-Lay All	8/22/2023
Top Unsecured Creditor	Golden Gallons, LLC	8/22/2023
Top Unsecured Creditor	Hunt Refining Company	8/22/2023
Top Unsecured Creditor	Imperial Trading Company	8/22/2023
Top Unsecured Creditor	JF Acquisition LLC	8/22/2023
Top Unsecured Creditor	KeyBank Real Estate Capital	8/22/2023
Top Unsecured Creditor	Marathon Petroleum	8/22/2023
Top Unsecured Creditor	Pepsi Beverages	8/22/2023
Top Unsecured Creditor	Shell	8/22/2023
Top Unsecured Creditor	Sinclair Distributor Services	8/22/2023
Top Unsecured Creditor	Southern Eagle Sales & Service, LP	8/22/2023
Top Unsecured Creditor	Southern Glazer'S Wine AND Spirits-LA	8/22/2023
Top Unsecured Creditor	Sunoco	8/22/2023
Top Unsecured Creditor	TBHC Deliveries, LLC	8/22/2023
Top Unsecured Creditor	Total Image Solutions, LLC	8/22/2023

Category	Name	Date Added
Top Unsecured Creditor	Valero	8/22/2023
Top Unsecured Creditor	VM Petro Inc	8/22/2023

APPENDIX 2

Current or Former Clients

Current¹ or Former Clients

Matched Entity	Category with Respect to Party in Interest²	Relationship to Party
First Horizon Bank	Lender	Current Client
Blue Owl Real Estate Capital, LLC f/k/a Oak Street Real Estate Capital, LLC	Landlord	Current Client
FTI Consulting, Inc.	Professional	Current Client
JF Petroleum Group	Creditor	Current Client
JF Acquisitions	Creditor	Current Client
2155 Buford Dam LLC	Creditor	Current Client

¹ Except as specifically disclosed in the Wolfshohl Declaration, PH does not represent the Current Clients or Former Clients in any matters that are connected to the Chapter 11 Cases or adverse to the Debtors' estates.

² These categories are for purposes of a conflict check only. They should not be relied upon by any party as a list of creditors or for any other purpose.